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PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Serial No. : 10/715,089
Title : ELEVATED TOILET SEAT
Docket No. : 27475/05431
Date Filed : 11/17/2003

Commissioner For Patents
P.O. Box 1450
Alexandria, VA 22313-1450

TRANSMITTAL OF REVOCATION OF POWER OF ATTORNEY
AND APPOINTMENT OF ATTORNEY

Dear Sir or Madam:

Transmitted herewith are the following:

1. Executed Revocation of Power of Attorney and Appointment of New Power of Attorney, including Exhibit A; and
2. A Return Receipt Postcard.

It is believed that no fee is required relating to the filing of this matter. If this is not the case, the Patent Office is hereby authorized to charge any related fee to Deposit Account No. 03/0172.

Respectfully submitted,

Date: 5/29/04

By:
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N. Holmoe
Signature: [Signature]

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

**REVOCATION OF POWER OF ATTORNEY AND
APPOINTMENT OF NEW ATTORNEY**

Assistant Commissioner for Patent
Alexandria, VA 22313-1450

Dear Sir:

Moen Incorporated, as assignee of the entire right, title and interest of the identified patent applications listed in Exhibit A, hereby revokes all powers of attorney previously given and hereby appoints the attorney(s) associated with Customer Number 24024 to transact all business in the United States Patent and Trademark Office in connection with these patents and patent applications.

Please direct all telephone calls in connection with these patents and patent applications to:

Tara A. Kastelic
Phone: (216) 622-8329
Fax: (216) 241-0816

I, Gary Gajewski, V.P. Finance for Moen Incorporated, declare that all statements made herein of my own knowledge are true, and that all statements made herein on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 100 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of these patents and patent applications.

MOEN INCORPORATED

Date: May 17th, 2004

By: [Signature]

Exhibit A

Attorney Docket #	Patent Application#	Filing Date	Title
2747505315	10/610,223	6/30/2003	FLUSHING PLUG
2747505410	09/932,715	8/20/2001	ADA METERING FAUCET MECHANISM
2747505416	10/281,841	10/28/2002	IN-LINE VACUUM BREAKER
2747505427	29/172,472	1/14/2003	FAUCET HANDLE
2747505430	10/361,914	2/10/2003	MODULAR CENTER SET FAUCET
2747505431	10/715,089	11/17/2003	ELEVATED TOILET SEAT
2747505433	29/172,316	12/10/2002	TUB GRIP HANDLE
2747505447	10/291,157	11/8/2002	PULLOUT SPRAY HEAD WITH SINGLE- BUTTON MODE-SELECTOR
2747505448	29/170,288	11/4/2002	FAUCET SPOUT - HAPD
2747505449	29/170,308	11/4/2002	FAUCET HANDLE - HAPD
2747505450	29/170,289	11/4/2002	SOAP DISPENSER - HAPD
2747505451	10/291,131	11/8/2002	PULL OUT SPRAY HEAD WITH PAUSE BUTTON
2747505452	10/341,733	1/14/2003	DOCKING COLLAR FOR A FAUCET HAVING A PULLOUT SPRAY HEAD
2747505453	10/341,730	1/14/2003	PULLOUT SPRAY HEAD DOCKING COLLAR WITH ENHANCED RETAINING FORCE
2747506907	29/190,448	9/18/2003	MORK HANDLE
2747506908	29/190,330	9/18/2003	MORK SPOUT
2747506946	29/202,399	3/30/2004	SPOUT ASSEMBLY (ET TWO HANDLE BRIDGE KITCHEN)
2747506983	29/193,488	11/10/2003	FAUCET ESCUTCHEON (NEW TRADITIONAL)
2747506987	29/197,637	1/20/2004	FAUCET ESCUTCHEON (FUGITIVE- KINGSLEY)
2747506988	29/196,073	12/19/2003	HANDLE (R.O.C.)

Attorney Docket #	Patent Application#	Filing Date	Title
2747506989	29/195,969	12/19/2003	SPOUT
2747506992	29/196,047	12/18/2003	FAUCET ESCUTCHEON (R.O.C.)
2747507001	10/055,301	1/23/2002	CORROSION AND ABRASION RESISTANT DECORATIVE COATING
2747507023	60/481,728	12/1/2003	IMPROVED SHOWER ASSEMBLY
2747507080	10/195,281	7/15/2002	MIXING VALVE WITH GRADUATED TEMPERATURE MODULATION
2747507081	10/026,210	12/19/2001	MODULAR LAVATORY FAUCET SPOUT MOUNTING
2747507083	29/185,243	6/25/2003	FAUCET HANDLE (NEW TRADITIONAL)
2747507084	29/185,295	6/25/2003	FAUCET (DAISY)
2747507090	60/481,817	12/19/2003	FLUID CONNECTION DEVICE
2747507098	60/481,907	1/16/2004	MIXING SILLCOCK
2747507105	29/197,717	1/16/2004	HANDLE
2747507106	29/197,541	1/16/2004	FAUCET ESCUTCHEON (EDINBURGH)
2747507107	29/197,539	1/16/2004	HANDLE (EDINBURGH)
2747507124	29/197,538	1/16/2004	HANDLE HUB (NOAH)
2747507170	29/198,235	1/27/2004	TOWEL BAR POST (BIRDCAGE)
2747507171	29/198,221	1/27/2004	TOWEL BAR POST (FILIGREE 2)
2747507172	29/198,231	1/27/2004	TOWEL BAR POST (SWITCHPLATE)
2747507173	29/198,233	1/27/2004	TOWEL BAR POST (SCALLOPS)
2747507174	29/198,252	1/27/2004	TOWEL BAR POST (LETTER J)
2747507175	29/198,232	1/27/2004	TOWEL BAR POST (SIMPLE)
2747507176	29/198,234	1/27/2004	TOWEL BAR POST (FLOATING CIRCLE)

Attorney Docket #	Patent Application#	Filing Date	Title
2747507183	29/198,249	1/27/2004	TOWEL RING (FLOATING CIRCLE)
2747507186	29/185,412	6/26/2003	TOWEL BAR BRACKET
2747507187	29/185,419	6/26/2003	TOWEL BAR BRACKET
2747507189	29/159,028	4/15/2002	FAUCET
2747507190	29/185,428	6/26/2003	TOWEL BAR BRACKET
2747507249	29/201,100	3/10/2004	ACCESSORY POST (CHATEAU)
2747507250	29/199,230	2/10/2004	ACCESSORY POST
2747507251	29/201,531	3/17/2004	HUB (POWDER ROOM/TUSCAN)
2747507252	29/201,528	3/17/2004	HANDLE (POWDER ROOM/TUSCAN)
2747507253	29/201,527	3/17/2004	HANDLE (POWDER ROOM/SOPHISTICATE)
2747507254	29/201,534	3/17/2004	SPOUT (POWDER ROOM/SOPHISTICATE)
2747507255	29/201,526	3/17/2004	SPOUT (POWDER ROOM/NATURE)
2747507256	29/201,530	3/17/2004	HANDLE (POWDER ROOM/NATURE)
2747507257	29/201,112	3/9/2004	FAUCET ESCUTCHEON (EDINBURGH)
2747507258	29/199,260	2/12/2004	HANDLE (EDINBURG)
2747507364	29/202,384	3/30/2004	SPOUT ASSEMBLY (ET/WATERHILL WIDE SPREAD)
2747507365	29/202,355	3/30/2004	HANDLE HUB (ET/WATERHILL)
2747507366	29/202,387	3/30/2004	SPOUT (ET/WATERHILL TUB SPOUT)
2747507367	29/202,388	3/30/2004	ESCUTCHEON (ET/WATERHILL LAV/BAR)
2747507368	29/202,398	3/30/2004	ESCUTCHEON (ET/WATERHILL SHOWER)
2747507369	29/199,730	2/19/2004	TOWEL RING (FLOATING CIRCLE)

Attorney Docket #	Patent Application#	Filing Date	Title
2747507380	10/823,960	4/14/2004	ADA METERING FAUCET MECHANISM
2747507454	10/369,030	2/17/2003	MIXING VALVE WITH HYDRAULIC WEAR PLATE
2747507503	29/204,838	5/5/2004	SHOWERHEAD (ISABEL)